



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ANDY DILLON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue
Lansing, Michigan***

***Tuesday, September 25, 2012
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Robert H. Naftaly, Member STC
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of August 28, 2012. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and approved to adopt staff recommendation to revoke the Ford Allen Park Facility Air Pollution Control Certificate 1-2967. Chairman Roberts voted no. (Item 2 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt staff recommendation for classification appeals 12-0021 through 12-0022, 12-0024 through 12-0040, and 12-0042 through 12-0055. (Item 3 on agenda) ([See attached link for file identification](#))

The Commission deferred the approval of the 2013 meeting schedule until later in the meeting. (Item 4 on agenda)

The Commission received a request from Assessor James Totten asking to be removed from probation. It was moved by Naftaly, supported by Simon, and unanimously approved to remove Assessor Totten from probation. (Item 5 on agenda)

The Commission received an update from Executive Secretary Sobel regarding the status of Assessors transitioning from Level 1 Certification to Michigan Certified Assessing Officers. Executive Secretary

Sobel stated that as of September 14, 2012, out of 557 assessors who were required to complete the transition examination, 52 assessors still have not completed the transition. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the attached policy statement regarding Cable Television Equipment. (Item 7 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the revised 2013 Annual Reporting Forms – Car Line Form 1027, Railroad Form 1028, and State Assessed Telephone Form 1029. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 9 on agenda) ([See attached link for file identification.](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 10 on agenda)

These certifications will expire on **May 1, 2015**.

New Certifications:

Montcalm County

Bushnell Township
Pine Township

Monroe County

Ida Township
Village of Estral Beach

Otsego County

Elmira Township
Hayes Township

Van Buren County

Antwerp Township

Recertifications:

Genesee County

Fenton Charter Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 11 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** except for petition 154-12-0388. The Commission approved to refer Assessor Connie Lipka to the Assessor Discipline Committee for failing to respond to requests for information and for failure to appear at the meeting when noticed. (Item 12 on agenda) ([See attached link for file identification](#))

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **October 30, 2012**. (Item 13 on agenda)

City of Charlotte, Eaton County

154-12-0563 CHAR 44 LLC; 200-090-013-007-00; PERSONAL PROPERTY

****The Commission has asked the Assessor for additional information.**

2010 AV from \$ 0 to \$ 6,200 TV from \$ 0 to \$ 6,200

2011 AV from \$ 0 to \$ 6,200 TV from \$ 0 to \$ 6,200

154-12-0568 ROOFING SERVICES SPECIALISTS; 200-090-063-010-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

2010 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

2011 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

Roxand Township, Eaton County

154-12-0523 DENNIS J. GRAHAM BUILDERS; 020-090-031-045-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

2010 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

2011 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

State of Michigan, State Assessed

154-12-0679 MCLEOD USA TELECOMMUNICATIONS SVS. INC.; 99-00-00-00-000-046; UTILITY PROPERTY

2010 AV from \$ 15,748,234 to \$ 15,754,774 TV from \$ 15,748,234 to \$ 15,754,774

2011 AV from \$ 13,495,646 to \$ 14,235,792 TV from \$ 13,495,646 to \$ 14,235,792

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **December 13, 2012**. (Item 13 on agenda)

Saint James Township, Chalevoix County

154-11-2160 RUTH C. WANTY TRUSTEE - JEANNINE LESLIE; 15-013-222-019-20; REAL PROPERTY

2009 AV from \$ 59,800 to \$ 31,100 TV from \$ 21,731 to \$ 11,300

2010 AV from \$ 59,800 to \$ 31,100 TV from \$ 21,665 to \$ 11,266

2011 AV from \$ 48,200 to \$ 25,100 TV from \$ 22,033 to \$ 11,457

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 13 on agenda)

City of Charlotte, Eaton County

154-12-0566 GOOD FLAVORS CHINESE RESTAURANT; 200-090-013-215-00; Personal Property

2009 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300

2010 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300

2011 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300

Hamlin Township, Eaton County

154-12-0510 ARROWHEAD HOMES; 160-090-001-018-27; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,500 TV from \$ 0 to \$ 2,500

2010 AV from \$ 0 to \$ 2,500 TV from \$ 0 to \$ 2,500

Windsor Township, Eaton County

154-12-0555 PROFESSIONAL CONTROLS & ENGINEERING SVS. LLC; 080-090-032-002-00; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 1,500 TV from \$ 0 to \$ 1,500

City of Southfield, Oakland County

154-12-0017 BECKMAN COULTER INC.; 76-99-25-257-000; PERSONAL PROPERTY

****This was also a concurrence.**

2010 AV from \$ 1,852,740 to \$ 1,509,140 TV from \$ 1,852,740 to \$ 1,509,140

2011 AV from \$ 1,891,500 to \$ 1,573,860 TV from \$ 1,891,500 to \$ 1,573,860

It was moved by Naftaly, supported by Simon, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 13 on agenda)

Brookfield Township, Eaton County

154-12-0438 STEPHEN'S SADDLE REPAIR; 150-090-023-040-10; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,150 TV from \$ 0 to \$ 2,150

2010 AV from \$ 0 to \$ 2,150 TV from \$ 0 to \$ 2,150

2011 AV from \$ 0 to \$ 2,150 TV from \$ 0 to \$ 2,150

City of Eaton Rapids, Eaton County

154-12-0573 LOVING HANDS HOME CARE AGENCY; 300-090-052-070-00; Personal Property

2010 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125

2011 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125

City of Grand Ledge, Eaton County

154-12-0576 GRANDVIEW MANOR LLC; 400-090-603-089-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 11,200 TV from \$ 0 to \$ 11,200
2010 AV from \$ 0 to \$ 11,200 TV from \$ 0 to \$ 11,200
2011 AV from \$ 0 to \$ 11,200 TV from \$ 0 to \$ 11,200

Eaton Rapids Township, Eaton County

154-12-0499 AUTUMN EARLY KENNELS; 120-090-027-111-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 4,905 TV from \$ 0 to \$ 4,905
2010 AV from \$ 0 to \$ 4,905 TV from \$ 0 to \$ 4,905
2011 AV from \$ 0 to \$ 4,905 TV from \$ 0 to \$ 4,905

Hamlin Township, Eaton County

154-12-0515 HAIR CO. SOUTH; 160-090-010-010-03; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,650 TV from \$ 0 to \$ 2,650
2010 AV from \$ 0 to \$ 2,650 TV from \$ 0 to \$ 2,650
2011 AV from \$ 0 to \$ 2,650 TV from \$ 0 to \$ 2,650

Oneida Township, Eaton County

154-12-0518 DETAIL SHOP; 030-090-074-105-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,000 TV from \$ 0 to \$ 2,000
2010 AV from \$ 0 to \$ 2,000 TV from \$ 0 to \$ 2,000
2011 AV from \$ 0 to \$ 2,000 TV from \$ 0 to \$ 2,000

Windsor Township, Eaton County

154-12-0555 PROFESSIONAL CONTROLS & ENGINEERING SVS. LLC; 080-090-032-002-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 9,725 TV from \$ 0 to \$ 9,725
2010 AV from \$ 0 to \$ 9,725 TV from \$ 0 to \$ 9,725

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 13 on agenda)

Delta Township, Eaton County

154-12-0445 A LITTLE SHADE; 040-090-007-024-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300
2010 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300
2011 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300

Delta Township, Eaton County

154-12-0454 DONALD EARL BEATTY; 040-090-008-399-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,980 TV from \$ 0 to \$ 1,980
2010 AV from \$ 0 to \$ 1,980 TV from \$ 0 to \$ 1,980
2011 AV from \$ 0 to \$ 1,980 TV from \$ 0 to \$ 1,980

154-12-0456 GARY EISLER; 040-090-011-339-00; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125
2011 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125

154-12-0479 DAVE FORCE PAVING SEAL COATING; 040-090-012-059-00; Personal Property

2009 AV from \$ 0 to \$ 4,250 TV from \$ 0 to \$ 4,250
2010 AV from \$ 0 to \$ 4,250 TV from \$ 0 to \$ 4,250
2011 AV from \$ 0 to \$ 4,250 TV from \$ 0 to \$ 4,250

154-12-0486 PAMPLONA; 040-090-025-280-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125
2010 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125
2011 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125

154-12-0488 TRINITY EXPEDITE & TRUCKING; 040-090-001-059-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,400 TV from \$ 0 to \$ 1,400
2010 AV from \$ 0 to \$ 1,400 TV from \$ 0 to \$ 1,400
2011 AV from \$ 0 to \$ 1,400 TV from \$ 0 to \$ 1,400

Sunfield Township, Eaton County

154-12-0528 HEARTLAND AMERICAN PRODUCTS; 010-090-004-015-00; Personal Property

2010 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125
2011 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125

Vermontville Township, Eaton County

154-12-0538 WOLEVER'S REAL ESTATE; 051-090-000-030-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 4,290 TV from \$ 0 to \$ 4,290
2010 AV from \$ 0 to \$ 4,290 TV from \$ 0 to \$ 4,290
2011 AV from \$ 0 to \$ 4,290 TV from \$ 0 to \$ 4,290

Walton Township, Eaton County

154-12-0542 DAN'S ROOFING REPAIR; 140-090-025-001-01; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

2010 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

2011 AV from \$ 0 to \$ 3,900 TV from \$ 0 to \$ 3,900

154-12-0544 GOULD TRUCKING COMPANY; 140-090-017-100-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 3,200 TV from \$ 0 to \$ 3,200

2010 AV from \$ 0 to \$ 3,200 TV from \$ 0 to \$ 3,200

2011 AV from \$ 0 to \$ 3,200 TV from \$ 0 to \$ 3,200

Windsor Township, Eaton County

154-12-0554 PRO CONTRACTORS CONSTRUCTION; 080-090-033-070-00; Personal Property

2009 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

2010 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

2011 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

154-12-0558 RELIABLE CONSTRUCTION; 080-090-050-490-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

2010 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

2011 AV from \$ 0 to \$ 6,175 TV from \$ 0 to \$ 6,175

State of Michigan, State Assessed

154-12-0678 TALK AMERICA INC.; 99-00-00-00-000-021; UTILITY PROPERTY

2010 AV from \$ 11,303,425 to \$ 11,307,700 TV from \$ 11,303,425 to \$ 11,307,700

2011 AV from \$ 9,609,437 to \$ 9,613,150 TV from \$ 9,609,437 to \$ 9,613,150

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 13 on agenda)

Bellevue Township, Eaton County

154-12-0433 QUALITY EXCAVATORS INC.; 130-090-036-100-20; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 307,590 TV from \$ 0 to \$ 307,590

2010 AV from \$ 0 to \$ 409,380 TV from \$ 0 to \$ 409,380

Benton Township, Altogas Inc.

154-12-0436 ALTOGAS INC.; 070-090-034-010-02; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

2010 AV from \$ 0 to \$ 1,620 TV from \$ 0 to \$ 1,620

City of Eaton Rapids, Eaton County

154-12-0571 EVERGREEN APARTMENTS; 300-090-034-530-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 27,400 TV from \$ 0 to \$ 27,400

2010 AV from \$ 0 to \$ 24,200 TV from \$ 0 to \$ 24,200

154-12-0572 HONSOWITZ PAINTERS; 300-090-081-500-00; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 7,230 TV from \$ 0 to \$ 7,230

Delta Township, Eaton County

154-12-0452 DAVID PARSONS PHOTOGRAPHY LLC; 040-090-010-239-00; Personal Property

2009 AV from \$ 0 to \$ 1,670 TV from \$ 0 to \$ 1,670

2010 AV from \$ 0 to \$ 1,300 TV from \$ 0 to \$ 1,300

154-12-0460 LEONARD'S CARPET INC.; 040-090-022-263-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,690 TV from \$ 0 to \$ 2,690

2010 AV from \$ 0 to \$ 2,460 TV from \$ 0 to \$ 2,460

154-12-0464 SHERRY K. HOOVER; 040-090-016-037-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 8,300 TV from \$ 0 to \$ 8,300

2010 AV from \$ 0 to \$ 7,870 TV from \$ 0 to \$ 7,870

154-12-0465 SPRUCE DESIGN & LANDSCAPE; 040-090-021-005-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 4,120 TV from \$ 0 to \$ 4,120

2010 AV from \$ 0 to \$ 3,610 TV from \$ 0 to \$ 3,610

154-12-0468 TRUMPIE PHOTOGRAPHY; 040-090-017-021-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 8,190 TV from \$ 0 to \$ 8,190

2010 AV from \$ 0 to \$ 8,700 TV from \$ 0 to \$ 8,700

154-12-0476 COGNITIVE CONSULTANTS; 040-090-013-725-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 3,000 TV from \$ 0 to \$ 3,000

2010 AV from \$ 0 to \$ 2,360 TV from \$ 0 to \$ 2,360

154-12-0480 ELIZABETH RUTTER BAER CFP INC.; 040-090-014-268-00; Personal Property

2009 AV from \$ 0 to \$ 1,430 TV from \$ 0 to \$ 1,430

2010 AV from \$ 0 to \$ 1,100 TV from \$ 0 to \$ 1,100

Eaton Rapids Township, Eaton County

154-12-0504 LASER ONE INC.; 120-090-031-037-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125
2010 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125
2011 AV from \$ 0 to \$ 1,125 TV from \$ 0 to \$ 1,125

154-12-0495 MARIE'S BED AND BISCUIT; 110-090-028-101-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 9,760 TV from \$ 0 to \$ 9,760
2010 AV from \$ 0 to \$ 8,730 TV from \$ 0 to \$ 8,730

Vermontville Township, Eaton County

154-12-0534 HANSBARGER CONSTRUCTION INC.; 050-090-019-030-00; Personal Property

2009 AV from \$ 0 to \$ 9,430 TV from \$ 0 to \$ 9,430
2010 AV from \$ 0 to \$ 9,120 TV from \$ 0 to \$ 9,120

Brighton Township, Livingston County

154-12-0139 QUALITY COMFORT INC.; 4712-99-200-141; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 2,143 TV from \$ 0 to \$ 2,143
2011 AV from \$ 0 to \$ 2,120 TV from \$ 0 to \$ 2,120
2012 AV from \$ 25,000 to \$ 2,000 TV from \$ 25,000 to \$ 2,000

State of Michigan, State Assessed

154-12-0588 GLOBAL CROSSING TELECOMMUNICATIONS; 99-00-00-00-000-076; UTILITY PROPERTY

2010 AV from \$ 4,596,050 to \$ 4,618,160 TV from \$ 4,596,050 to \$ 4,618,160
2011 AV from \$ 4,756,922 to \$ 4,787,259 TV from \$ 4,756,922 to \$ 4,787,259

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 14 on agenda)

Public Comment (Item 14 on agenda): No member of the public wished to comment.

It was moved by Roberts, supported by Naftaly, to go into closed session to discuss legal issues. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Naftaly, supported by Simon, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioners Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

The Commission received an update from Executive Secretary Sobel regarding the status of the Oil and Gas Bulletin. Executive Secretary Sobel stated that the Committee did meet in August and the bulletin is now out for review with the Oil and Gas community and will be coming to the Commission for approval at their October 30th meeting. (Add on to agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the settlements in the MCI and Frontier North cases. (Add on to agenda)

It was moved by Roberts, supported by Naftaly, and unanimously approved to accept the settlement in the Talk America case. (Add on to agenda)

It was moved by Naftaly, supported by Roberts, and unanimously approved to authorize staff to attend the mediation regarding the Owens Brockway Case and negotiate on the Commissions behalf with the understanding any final settlement must come back to the Commission for final approval. (Add on to agenda)

It was moved by Naftaly, supported by Roberts, and unanimously approved the 2013 STC Meeting Schedule with two changes from the proposed schedule given to the Commission. (Item 4 on agenda)

The next Commission meeting will be held October 30, 2012 at the Lansing Center in the Governor's Room, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:00 p.m.

DATED TYPED: **September 26, 2012**

DATE APPROVED: **October 30, 2012**

Douglas B. Roberts, Chair
State Tax Commission

Robert H. Naftaly, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission